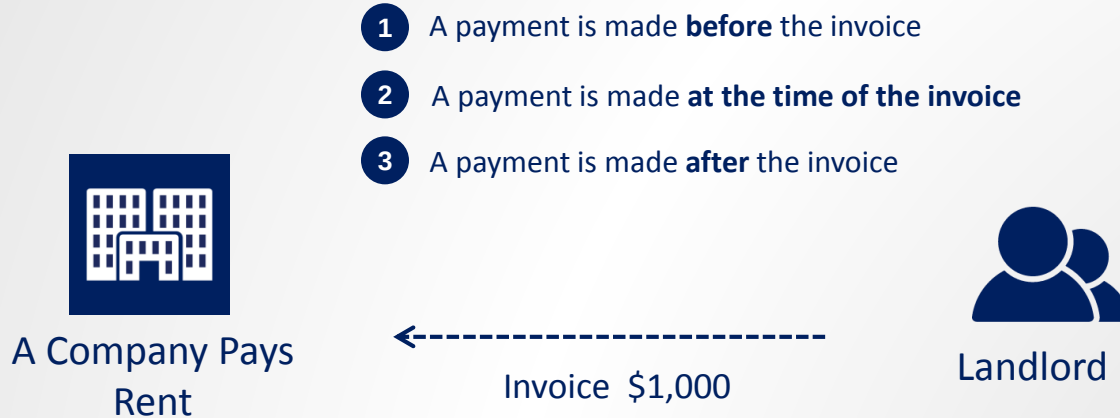


A COMPANY HAS TO PAY RENT



PAYMENT AT THE DATE OF INVOICE

Paying rent when the invoice shows up

Cash (BS)	Rent (IS)	Trade Payables (BS)
1,000	1,000	

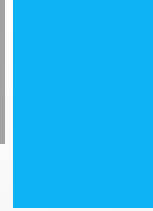
PAYING AFTER INVOICE

The company pays its rent 60 days after the invoice has arrived

Cash (BS)		Rent (IS)		Trade Payables(BS)	
	1,000	1,000		1,000	1,000

PAYMENT BEFORE INVOICE

The company pays its rent in advance



Cash (BS)		Rent (IS)		Trade Payables (BS)		Prepaid Expenses (BS)	
	1,000	1,000				1,000	1,000